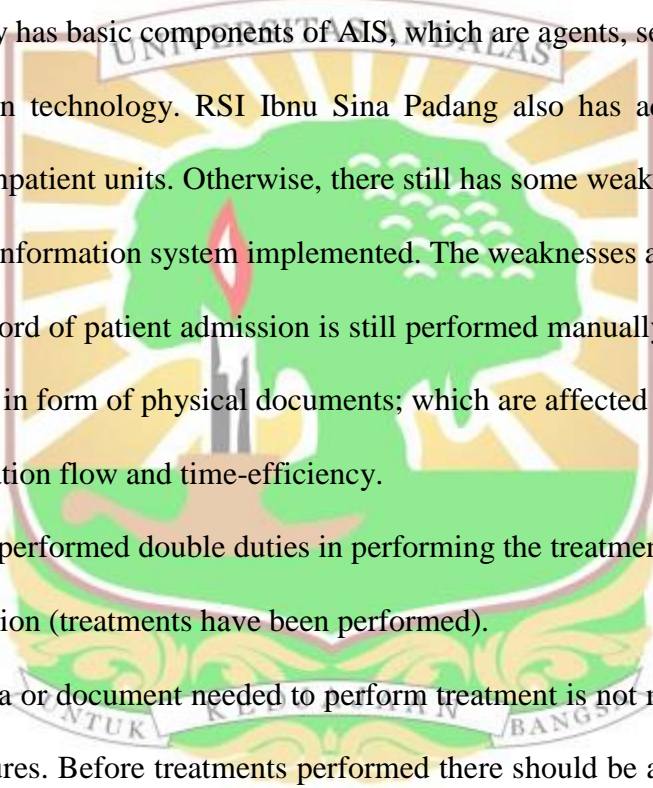


## **CHAPTER V**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Summary of Results**

In this research of analysis of revenue cycle implementation in hospital, particularly in inpatient unit of RSI Ibnu Sina Padang; the author found that the implementation of AIS has been adequately implemented. It is shown as the hospital already has basic components of AIS, which are agents, set of procedures, and information technology. RSI Ibnu Sina Padang also has adequate internal control in the inpatient units. Otherwise, there still has some weaknesses appear in its accounting information system implemented. The weaknesses are as follows:

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- a. The record of patient admission is still performed manually, so the outputs are still in form of physical documents; which are affected to integration of information flow and time-efficiency.
  - b. Nurses performed double duties in performing the treatment and record the transaction (treatments have been performed).
  - c. The data or document needed to perform treatment is not mentioned in the procedures. Before treatments performed there should be a medical record that contains information about patient's condition and instructions by the doctor, therefore it avoids risk of malpractice.
  - d. The implementation of patient discharge procedure is a little bit differ with the written procedures. It makes uncertainty of the right procedure.
  - e. The transaction authorization by chief of accounting and finance department in patient discharge is less necessary. Because the chief of accounting and

finance department will only sign the invoice rather than compare the invoice with the transactions record, which is already performed by verification section.

- f. Most of documents used in the inpatient units were not properly numbered, such as the patient control card. The form of patient control card is presented in Appendix D.
- g. Since there is system transformation into SIMRS, the use of special journals and subsidiary ledgers become less concerned. The author found the interviewees are no longer familiar enough with the special journals and subsidiary ledgers used in RSI Ibnu Sina Padang.
- h. Two of four inpatient units are not completely using SIMRS, because of incapability clerks in using it. The two units are using both manual and SIMRS recording.
- i. Some of data flow using SIMRS are not completely integrated. Some data are lately received by other parties needed.

## 5.2 Recommendations

Based on the weaknesses found by the author in conducting the research, the author presents recommendations for RSI Ibnu Sina Padang itself to help improving its accounting information system, and recommendation for subsequent researcher.

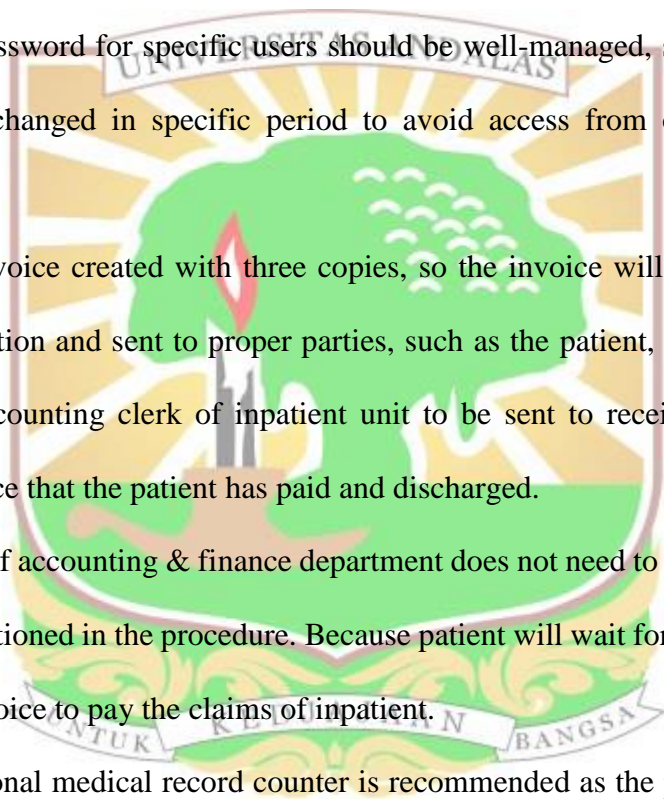
### 5.2.1 Recommendations for RSI Ibnu Sina Padang

In overall, the implementation of accounting information system over revenue cycle of inpatient unit in RSI Ibnu Sina Padang and its internal control has been well-implemented with some weaknesses that are tolerable. Therefore, these are some recommendations related to some weaknesses found by the author:

- a. Through the observation, the author cannot find information about how the procedures of patient that needs to be hospitalized. Even though this can be done through direct communication to the patient by the doctor or clerks, but this information is needed to be obviously informed.
- b. Use a direct access storage of patient status from the stage of patient admission. Therefore the patient status can be directly received by certain units (such as emergency unit, polyclinic, inpatient unit, and so forth)
- c. In case of double duties in a transaction, the author recommends for the hospital to hire accounting clerk on each inpatient unit. This aims to avoiding risk of avoid employee-stealing or frauds and mistake made by one person in charge. This double job might affect dishonest patient as it is possible if the nurses only write or inputted the treatment without performing it. The accounting clerk also able to help in inputting the treatments and the patient discharge record in book of patient discharged.
- d. In every document even such patient control card should have proper prenumbered documents. Because this will help tracing the documents when it is needed.
- e. The hospital should maximize the use of SIMRS, so the record of transaction able to be perform into direct access storage of treatments

records. Therefore the information can be directly inputted to a direct access storage of patient account. This will ease the subsequent process.

- f. Evaluation of accounting records used seems to be needed, to understand the new environment of accounting records with new system.
- g. The storage of the archives should be well-managed. Even though it is still needed for certain period, but the storage should be well-manage, such as it is need to be locked and have authorization to access the data.
- h. The password for specific users should be well-managed, such as it needs to be changed in specific period to avoid access from other unwanted parties.
- i. The invoice created with three copies, so the invoice will be evidence of transaction and sent to proper parties, such as the patient, finance section, and accounting clerk of inpatient unit to be sent to receipt organizer as evidence that the patient has paid and discharged.
- j. Chief of accounting & finance department does not need to sign the invoice as mentioned in the procedure. Because patient will wait for long to receive the invoice to pay the claims of inpatient.
- k. Additional medical record counter is recommended as the patients or their families are overwhelming in the hospital area.
- l. It is necessary to improve the human resource development on using the SIMRS; therefore it will decrease the confusion of data.
- m. The recovery of problems appear in SIMRS should be quickly managed; therefore the flow of information will be well-integrated and decrease the inefficient jobs.



- n. Upgrade the procedures to remove mistaken in form of words or processes that does not necessary or has not mentioned in the procedure, and the data and documents needed should be mentioned.

### **5.2.2 Recommendation for Subsequent Researcher**

As the environment of this business type is rarely being researched in term of accounting, therefore there might be some weaknesses of this research. This research hopefully helps the subsequent researcher to understand the environment of accounting information system implemented in a hospital business type. And hopefully, the subsequent researcher will be able to comprehensively evaluate and describe the environment of accounting information system implemented in a hospital business type.

### **5.3 Statement of Limitations**

The limitations of this research are the inadequate sources regarding accounting information system guidance for hospital, and the limited time to gather information. The limited time to gather information is because besides using sources for guidance of accounting information system of hospital that is inadequate, the author should have to understand the environment of hospital and its accounting information system through observation and interviews as additional knowledge for the author. And to properly investigate the hospital's accounting information system environment needs longer time than the author has.